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IRS Announces Changes to 2006 Special Enrollment Examination

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WASHINGTON – Internal Revenue Service officials today announced changes to the Special Enrollment Examination in 2006. A private firm, Thomson Prometric, a nationwide testing firm, has been selected to develop and administer a computer-based version of the exam on behalf of the IRS.

The IRS expects that Thomson Prometric will deliver the new version of the examination in October 2006.

Generally, passing the four-part Special Enrollment Examination (SEE) enables individuals to become an enrolled agent through demonstrating special competence in tax matters. Those who pass the SEE also undergo an additional background check before enrollment.

An Enrolled Agent is a person who has earned the privilege of practicing before the IRS. Enrolled agents, like attorneys and certified public accountants (CPAs), can represent taxpayers in both examinations and collection matters. There are currently about 40,000 active enrolled agents.

The examination will be offered at approximately 300 testing centers operated by Thomson Prometric. Previously, the IRS has only been able to offer testing at about 90 locations. Candidates will take the examination at a computer terminal.

Additional changes in administering the SEE include the following:

- Candidates will have an eight week window to take the examination.
- Candidates will not be required to take all parts of the examination in one sitting.
- Candidates who pass a portion of the exam will be allowed to carryover their scores.
- Candidates will be permitted to take each part of the exam up to four times each calendar year.

As part of the process of exam development, Thomson will conduct a survey of enrolled agents to determine the tasks they perform and the knowledge needed to perform those tasks. The results of the survey will be the basis for developing examination content.

The new version of the SEE will be four parts and approximately the same length as prior exams. The exam will be comprised primarily of multiple choice questions. The new format will eliminate true or false questions

Policies regarding candidates carrying over previously passed sections of the old examination are being assessed, pending determination of the format and structure of the new exam.

The IRS will maintain oversight of the process to ensure high quality standards with respect to examination development and administration. All aspects of the processing and review of the enrollment applications, for those individuals who have passed the examination, will remain with the IRS.

The IRS will post additional information on the IRS' webpage as it becomes available. To check for these updates, go to IRS.gov, click on tax professionals and click on enrolled agents.